

Amendment No. 2 to SB2480

Watson  
Signature of Sponsor

**AMEND Senate Bill No. 2480**

**House Bill No. 2608\***

by deleting the language "five (5) years" in Section 1(b) and substituting instead the language "three (3) years".

**AND FURTHER AMEND** by deleting the language "January 1, 2023, through December 31, 2028" in § 67-6-350(a) of the amendatory language of Section 2 and substituting instead the language "July 1, 2022, through June 30, 2025".

**AND FURTHER AMEND** by redesignating § 67-6-350(b) as § 67-6-350(c) in the amendatory language of Section 2 and adding the following as a new subsection (b):

(b) This section does not apply to the retail sale of personal consumer electronics, including, but not limited to, smartphones, computers, and tablets, and consumer-grade modems and Wi-Fi routers.

**AND FURTHER AMEND** by adding the following as a new section immediately preceding the penultimate section:

SECTION \_\_. Beginning July 1, 2022, the Commissioner of Revenue shall reimburse counties and municipalities for loss of revenue resulting from the tax exemption provided for in this act. Subject to appropriations, a sum must be earmarked and allocated from the general fund for this purpose.